



Punjab Government Gazette

EXTRAORDINARY

Published by Authority

CHANDIGARH, TUESDAY, SEPTEMBER 8, 2020
(BHADRA 17, 1942 SAKA)

LEGISLATIVE SUPPLEMENT

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Nil

PART III
GOVERNMENT OF PUNJAB
DEPARTMENT OF EXCISE AND TAXATION
(EXCISE AND TAXATION-II BRANCH)

NOTIFICATION

The 21st August, 2020

No. G.S.R. 65/P.A.5/2017/S.164/Amd.(33)/2020.- In exercise of the powers conferred by section 164 of the Punjab Goods and Services Tax Act, 2017 (Punjab Act No. 5 of 2017), and all other powers enabling him in this behalf, the Governor of Punjab, on the recommendations of the Council, is pleased to make the following rules further to amend the Punjab Goods and Services Tax Rules, 2017, namely:-

RULES

1. (1) These rules may be called the Punjab Goods and Services Tax (Third Amendment) Rules, 2020.

(2) Save as otherwise provided, they shall be deemed to have come into force on and with effect from 26th December, 2019.

2. In the Punjab Goods and Services Tax Rules, 2017 (hereinafter referred to as the said rules), with effect from the 1st January, 2020, in rule 36, in sub-rule (4), for the figures and words “20 per cent.”, the figures and words “10 per cent.” shall be substituted.

3. In the said rules, after rule 86, the following rule shall be inserted, namely:-

“86A. Conditions of use of amount available in electronic credit ledger.-

(1) The Commissioner or an officer authorised by him in this behalf, not below the rank of an Assistant Commissioner, having reasons to believe that credit of input tax available in the electronic credit ledger has been fraudulently availed or is ineligible in as much as-

- a) the credit of input tax has been availed on the strength of tax invoices or debit notes or any other document prescribed under rule 36-
 - i. issued by a registered person who has been found non-existent or not to be conducting any business from any place for which registration has been obtained; or
 - ii. without receipt of goods or services or both; or
- b) the credit of input tax has been availed on the strength of tax invoices

- or debit notes or any other document prescribed under rule 36 in respect of any supply, the tax charged in respect of which has not been paid to the Government; or
- c) the registered person availing the credit of input tax has been found non-existent or not to be conducting any business from any place for which registration has been obtained; or
 - d) the registered person availing any credit of input tax is not in possession of a tax invoice or debit note or any other document prescribed under rule 36, may, for reasons to be recorded in writing, not allow debit of an amount equivalent to such credit in electronic credit ledger for discharge of any liability under section 49 or for claim of any refund of any unutilised amount.
- (2) The Commissioner, or the officer authorised by him under sub-rule (1) may, upon being satisfied that conditions for disallowing debit of electronic credit ledger as above, no longer exist, allow such debit.
- (3) Such restriction shall cease to have effect after the expiry of a period of one year from the date of imposing such restriction.”.
4. In the said rules, with effect from the 11th January, 2020, in rule 138E, after clause (b), the following clause shall be inserted, namely:-
- “(c) being a person other than a person specified in clause (a), has not furnished the statement of outward supplies for any two months or quarters, as the case may be.”.

A. VENU PRASAD,
Financial Commissioner (Taxation) and Secretary to
Government of Punjab,
Department of Excise and Taxation.

PART III

GOVERNMENT OF PUNJAB

**DEPARTMENT OF EXCISE AND TAXATION
(EXCISE AND TAXATION-II BRANCH)**

NOTIFICATION

The 25th August, 2020

No. G.S.R. 66/P.A.5/2017/S.164/Amd.(34)/2020.- In exercise of the powers conferred by section 164 of the Punjab Goods and Services Tax Act, 2017 (Punjab Act No.5 of 2017), and all other powers enabling him in this behalf, the Governor of Punjab, on recommendations of the Council, is pleased to make the following rules further to amend the Punjab Goods and Services Tax Rules, 2017, namely:-

RULES

1. (1) These rules may be called the Central Goods and Services Tax (Second Amendment) Rules, 2020.
- (2) They shall be deemed to have come into force on 13th December, 2019.
2. In the Punjab Goods and Services Tax Rules, 2017, in rule 48, after sub-rule (3), the following sub-rules shall be inserted, namely:-
“(4) The invoice shall be prepared by such class of registered persons as may be notified by the Government, on the recommendations of the Council, by including such particulars contained in **FORM GST INV-01** after obtaining an Invoice Reference Number by uploading information contained therein on the Common Goods and Services Tax Electronic Portal in such manner and subject to such conditions and restrictions as may be specified in the notification.
(5) Every invoice issued by a person to whom sub-rule (4) applies in any manner other than the manner specified in the said sub-rule shall not be treated as an invoice.
(6) The provisions of sub-rules (1) and (2) shall not apply to an invoice prepared in the manner specified in sub-rule (4).”.

A.VENU PRASAD,

Financial Commissioner (Taxation) and Secretary to
Government of Punjab,
Department of Excise and Taxation.

PART III
GOVERNMENT OF PUNJAB
DEPARTMENT OF EXCISE AND TAXATION
(EXCISE AND TAXATION-II BRANCH)

NOTIFICATION

The 25th August, 2020

No. S.O. 33/P.A.5/2017/S.146/2020.-In exercise of the powers conferred by section 146 of the Punjab Goods and Services Tax Act, 2017 (Punjab Act No. 5 of 2017) read with sub-rule (4) of rule 48 of the Punjab Goods and Services Tax Rules, 2017 and all other powers enabling him in this behalf, the Governor of Punjab, on the recommendations of the Council, is pleased to notify the following as the Common Goods and Services Tax Electronic Portal for the purpose of preparation of the invoice in terms of sub-rule (4) of rule 48 of the aforesaid rules, namely:-

- (i) www.einvoice1.gst.gov.in;
- (ii) www.einvoice2.gst.gov.in;
- (iii) www.einvoice3.gst.gov.in;
- (iv) www.einvoice4.gst.gov.in;
- (v) www.einvoice5.gst.gov.in;
- (vi) www.einvoice6.gst.gov.in;
- (vii) www.einvoice7.gst.gov.in;
- (viii) www.einvoice8.gst.gov.in;
- (ix) www.einvoice9.gst.gov.in;
- (x) www.einvoice10.gst.gov.in.

Explanation.-For the purposes of this notification, the above mentioned websites mean the websites managed by the Goods and Services Tax Network, a company incorporated under the provisions of section 8 of the Companies Act, 2013 (18 of 2013).

2. This notification shall be deemed to have come into force on and with effect from the 1st day of January, 2020.

A.VENU PRASAD,
Financial Commissioner (Taxation) and Secretary to
Government of Punjab,
Department of Excise and Taxation.

PART III

GOVERNMENT OF PUNJAB

DEPARTMENT OF EXCISE AND TAXATION

(EXCISE AND TAXATION-II BRANCH)

NOTIFICATION

The 25th August, 2020

No. S.O. 34/PGSTR/2017/R.48/2020.-In exercise of the powers conferred by sub-rule (4) to rule 48 of the Punjab Goods and Services Tax Rules, 2017, and all other powers enabling him in this behalf, the Governor of Punjab, on the recommendations of the Council, is pleased to notify registered person, whose aggregate turnover in a financial year exceeds one hundred crore rupees, as a class of registered person who shall prepare invoice in terms of sub-rule (4) of rule 48 of the said rules in respect of supply of goods or services or both to a registered person.

2. This notification shall be deemed to have come into force from the 1st day of April, 2020.

A.VENU PRASAD,

Financial Commissioner (Taxation) and Secretary to

Government of Punjab,

Department of Excise and Taxation.

PART III

GOVERNMENT OF PUNJAB

DEPARTMENT OF EXCISE AND TAXATION

(EXCISE AND TAXATION-II BRANCH)

NOTIFICATION

The 25th August, 2020

No. S.O. 35/PGSTR/2019/R.5/2020.-In exercise of the powers conferred by rule 5 of the Punjab Goods and Services Tax (Thirty First Amendment) Rules, 2019, made vide Government of Punjab, Department of Excise and Taxation, Notification No. G.S.R 42/P.A.5/2017/S.164/Amd.(31)/2019, dated the 29th October, 2019, published in the Punjab Government Gazette (Extraordinary), Part III, dated the 14th November, 2019, and all other powers enabling him in this behalf, the Governor of Punjab, on the recommendations of the Council, is pleased to appoint the 1st day of April, 2020, as the date from which the provisions of the said rule, shall be deemed to have come into force.

A.VENU PRASAD,

Financial Commissioner (Taxation) and Secretary to
Government of Punjab,
Department of Excise and Taxation.

PART III

GOVERNMENT OF PUNJAB

**DEPARTMENT OF EXCISE AND TAXATION
(EXCISE AND TAXATION-II BRANCH)**

NOTIFICATION

The 25th August, 2020

No. S.O. 36/PGSTR/2017/R.46/2020.-In exercise of the powers conferred by the sixth proviso to rule 46 of the Punjab Goods and Services Tax Rules, 2017 and all other powers enabling him in this behalf, the Governor of Punjab, on the recommendations of the Council, is pleased to notify that an invoice issued by a registered person, whose aggregate turnover in a financial year exceeds five hundred crore rupees, to an unregistered person (hereinafter referred to as B2C invoice), shall have Quick Response (QR)code:

Provided that where such registered person makes a Dynamic Quick Response (QR) code available to the recipient through a digital display, such B2C invoice issued by such registered person containing cross-reference of the payment using a Dynamic Quick Response (QR) code, shall be deemed to be having Quick Response (QR) code.

2. This notification shall be deemed to have come into force from the 1st day of April, 2020.

A.VENU PRASAD,

Financial Commissioner (Taxation) and Secretary to
Government of Punjab,
Department of Excise and Taxation.

PART III

GOVERNMENT OF PUNJAB

**DEPARTMENT OF EXCISE AND TAXATION
(EXCISE AND TAXATION-II BRANCH)**

NOTIFICATION

The 27th August, 2020

No.S.O. 37/P.A.3/2020/S.1/2020.-In exercise of the powers conferred by sub-section (2) of section 1 of the Punjab Goods and Services Tax (Amendment) Act, 2020 (Punjab Act No. 3 of 2020) and all other powers enabling him in this behalf, the Governor of Punjab is pleased to appoint the 1st day of January, 2020, as the date on which the provisions of sections 2 to 21, except section 2, section 7, section 10 and sections 13 to 20 of the Punjab Goods and Services Tax (Amendment) Act, 2020 (Punjab Act No. 3 of 2020), shall be deemed to have come into force.

A. VENU PRASAD,

Financial Commissioner (Taxation) and Secretary to
Government of Punjab,
Department of Excise and Taxation.

PART III
GOVERNMENT OF PUNJAB
DEPARTMENT OF EXCISE AND TAXATION
(EXCISE AND TAXATION-II BRANCH)

NOTIFICATION

The 27th August, 2020

No. S.O. 38/P.A.5/2017/S.148/2020.-In exercise of the powers conferred by section 148 of the Punjab Goods and Services Tax Act, 2017 (Punjab Act No. 5 of 2017) (hereafter in this notification referred to as the said Act) and all other powers enabling him in this behalf, the Governor of Punjab, on the recommendations of the Council, is pleased to notify the registered persons having aggregate turnover of up to 1.5 crore rupees in the preceding financial year or the current financial year, as the class of registered persons who shall follow the special procedure as mentioned below for furnishing the details of outward supply of goods or services or both.

2. The said registered persons shall furnish the details of outward supply of goods or services or both in **FORM GSTR-1** under the Punjab Goods and Services Tax Rules, 2017, effected during the quarter as specified in column (2) of the Table below till the time period as specified in the corresponding entry in column (3) of the said Table, namely:-

Table

| Sl. No. | Quarter for which details in FORM GSTR-1 are furnished | Time period for furnishing details in FORM GSTR-1 |
|---------|--|---|
| (1) | (2) | (3) |
| 1 | April, 2020 to June, 2020 | 31st July, 2020 |
| 2 | July, 2020 to September, 2020 | 31st October, 2020 |

3. The time limit for furnishing the details or return, as the case may be, under sub-section (2) of section 38 of the said Act, for the months of April, 2020 to September, 2020 shall be subsequently notified in the Official Gazette.

4. This notification shall be deemed to have come into force on and with effect from the 23rd March, 2020.

A. VENU PRASAD,
Financial Commissioner (Taxation) and Secretary to
Government of Punjab,
Department of Excise and Taxation.

PART III

GOVERNMENT OF PUNJAB

DEPARTMENT OF EXCISE AND TAXATION

(EXCISE AND TAXATION-II BRANCH)

NOTIFICATION

The 27th August, 2020

No. S.O. 39/P.A.5/2017/S.25/2020.- In exercise of the powers conferred by sub-section (6B) of section 25 of the Punjab Goods and Services Tax Act, 2017 (Punjab Act No. 5 of 2017) and all other powers enabling him in this behalf, the Governor of Punjab, on the recommendations of the Council, is pleased to notify the date of coming into force of this notification as the date, from which an individual shall undergo authentication, of Aadhaar number, as specified in rule 8 of the Punjab Goods and Services Tax Rules, 2017 (hereinafter referred to as the said rules), in order to be eligible for registration:

Provided that if Aadhaar number is not assigned to the said individual, he shall be offered alternate and viable means of identification in the manner specified in rule 9 of the said rules.

2. This notification shall be deemed to have come into force on and with effect from the 1st day of April, 2020.

A. VENU PRASAD,

Financial Commissioner (Taxation) and Secretary to
Government of Punjab,
Department of Excise and Taxation.

PART III

GOVERNMENT OF PUNJAB

DEPARTMENT OF EXCISE AND TAXATION

(EXCISE AND TAXATION-II BRANCH)

NOTIFICATION

The 27th August, 2020

No. S.O. 40/P.A.5/2017/S.25/2020.- In exercise of the powers conferred by sub-section (6C) of section 25 of the Punjab Goods and Services Tax Act, 2017 (Punjab Act No. 5 of 2017) and all other powers enabling him in this behalf, the Governor of Punjab, on the recommendations of the Council, is pleased to notify the date of coming into force of this notification as the date, from which the -

- (a) authorised signatory of all types;
- (b) Managing and Authorised partners of a partnership firm; and
- (c) Karta of an Hindu undivided family, shall undergo authentication of possession of Aadhaar number, as specified in rule 8 of the Punjab Goods and Services Tax Rules, 2017(hereinafter referred to as the said rules), in order to be eligible for registration under GST:

Provided that if Aadhaar number is not assigned to the said persons, they shall be offered alternate and viable means of identification in the manner specified in rule 9 of the said rules.

2. This notification shall be deemed to have come into force on and with effect from the 1st day of April, 2020.

A. VENU PRASAD,

Financial Commissioner (Taxation) and Secretary to
Government of Punjab,
Department of Excise and Taxation.

PART III

GOVERNMENT OF PUNJAB

DEPARTMENT OF EXCISE AND TAXATION

(EXCISE AND TAXATION-II BRANCH)

NOTIFICATION

The 27th August, 2020

No. S.O. 41/P.A.5/2017/S.25/2020.- In exercise of the powers conferred by sub-section (6D) of section 25 of the Punjab Goods and Services Tax Act, 2017 (Punjab Act No. 5 of 2017), and all other powers enabling him in this behalf, the Governor of Punjab, on the recommendations of the Council, is pleased to notify that the provisions of sub-section (6B) or sub-section (6C) of section 25 of the said Act shall not apply to a person who is not a citizen of India or to a class of persons other than the following class of persons, namely:—

- (a) Individual;
- (b) authorised signatory of all types;
- (c) Managing and Authorised partner; and
- (d) Karta of an Hindu undivided family.

2. This notification shall be deemed to have come into force on and with effect from the 1st day of April, 2020.

A. VENU PRASAD,

Financial Commissioner (Taxation) and Secretary to
Government of Punjab,
Department of Excise and Taxation.

PART III
GOVERNMENT OF PUNJAB
OFFICE OF COMMISSIONER OF STATE TAX
NOTIFICATION

The 27th August, 2020

No. S.O. 42/P.A.5/2017/S.168/2020.- In exercise of the powers conferred by section 168 of the Punjab Goods and Services Tax Act, 2017 (Punjab Act No. 5 of 2017) (hereafter in this notification referred to as the said Act), read with sub-rule (5) of rule 61 of the Punjab Goods and Services Tax Rules, 2017 (hereafter in this notification referred to as the said rules), and all other powers enabling him in this behalf, the Commissioner, on the recommendations of the Council, hereby specifies that the return in **FORM GSTR-3B** of the said rules for each of the months from April, 2020 to September, 2020 shall be furnished electronically through the common portal, on or before the twentieth day of the month succeeding such month:

Provided further that, for taxpayers having an aggregate turnover of up to rupees five crore rupees in the previous financial year, the return in **FORM GSTR-3B** of the said rules for the months of April, 2020 to September, 2020 shall be furnished electronically through the common portal, on or before the twenty-fourth day of the month succeeding such month.

2. **Payment of taxes for discharge of tax liability as per FORM GSTR-3B.** – Every registered person furnishing the return in **FORM GSTR-3B** of the said rules shall, subject to the provisions of section 49 of the said Act, discharge his liability towards tax by debiting the electronic cash ledger or electronic credit ledger, as the case may be and his liability towards interest, penalty, fees or any other amount payable under the said Act by debiting the electronic cash ledger, not later than the last date, as specified in the first paragraph, on which he is required to furnish the said return.

3. This notification shall be deemed to have come into force on and with effect from the 23rd March, 2020.

NILKANTH S. AVHAD,
Commissioner of State Tax, Punjab.

PART III

GOVERNMENT OF PUNJAB

**DEPARTMENT OF PERSONNEL
(PERSONNEL POLICIES- III BRANCH)**

NOTIFICATION

The 7th September, 2020

No. G.S.R. 67/Const./Art. 320/Amd.(91)/2020.- In exercise of the powers conferred by the proviso to clause (3) of Article 320 of the Constitution of India, and all other powers enabling him in this behalf, the Governor of Punjab is pleased to make the following regulations further to amend the Punjab Public Service Commission (Limitation of Functions) Regulations, 1955, namely:-

REGULATIONS

1. (1) These regulations may be called the Punjab Public Service Commission (Limitation of Functions) (First Amendment) Regulations, 2020.
(2) They shall be deemed to have come into force on and with effect from 17th February, 2019.
2. In the Punjab Public Service Commission (Limitation of Functions) Regulations, 1955 (hereinafter referred to as the said regulations), in Schedule 'A', after entry 108, the following entry shall be added, namely:-
"109. Forty two posts of Professor, forty six posts of Associate Professor and sixty five posts of Assistant Professor of Government Medical College, Patiala and Amritsar in the Department of Medical Education and Research. ".
3. In the said regulations, in Schedule 'B', after entry 41, the following entry shall be added, namely:-
"42. Forty two posts of Professor, forty six posts of Associate Professor and sixty five posts of Assistant Professor of Government Medical College, Patiala and Amritsar in the Department of Medical Education and Research. ".

VINI MAHAJAN,
Chief Secretary to Government of Punjab.

PART III
GOVERNMENT OF PUNJAB
DEPARTMENT OF PERSONNEL
(PERSONNEL POLICIES- III BRANCH)

NOTIFICATION

The 7th September, 2020

No. G.S.R. 68/Const./Art. 320/Amd.(92)/2020.- In exercise of the powers conferred by the proviso to clause (3) of Article 320 of the Constitution of India, and all other powers enabling him in this behalf, the Governor of Punjab is pleased to make the following regulations further to amend the Punjab Public Service Commission (Limitation of Functions) Regulations, 1955, namely:-

REGULATIONS

1. (1) These regulations may be called the Punjab Public Service Commission (Limitation of Functions) (Second Amendment) Regulations, 2020.
(2) They shall be deemed to have come into force on and with effect from 1st July, 2020.
2. In the Punjab Public Service Commission (Limitation of Functions) Regulations, 1955 (hereinafter referred to as the said regulations) in Schedule 'A', after entry 109, the following entry shall be added, namely:-
"110. Five posts of Assistant Professor in Super Specialist Departments of Government Medical College, Patiala and Amritsar in the Department of Medical Education and Research."
3. In the said regulations, in Schedule 'B', after entry 42, the following entry shall be added, namely:-
"43. Five posts of Assistant Professor in Super Specialist Departments of Government Medical College, Patiala and Amritsar in the Department of Medical Education and Research."

VINI MAHAJAN,
Chief Secretary to Government of Punjab.